

.JENNIFER M. GRANHOLM GOVERNOR ROBERT J. KLEINE STATE TREASURER

#### MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

PRESENT: Robert H. Naftaly, Chair STC

Douglas B. Roberts, Member STC Frederick W. Morgan, Member STC

Kelli Sobel, Executive Secretary

LaNiece Densteadt, Recording Secretary

**DATE OF MEETING:** June 15, 2007

PLACE OF MEETING: Conference Room, 1921 Department of Conservation

7<sup>th</sup> Floor, Mason Building

Lansing, MI

TIME OF MEETING: 9:00 A.M.

The item numbers referred to in the minutes correspond to the agenda items as numbered.

It was moved by Morgan, supported by Roberts and unanimously approved to adopt the minutes of June 4, 2007, as presented. (Item 1 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the State Assessed Utilities Final Roll for 2007. (Item 2 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to allow E-Filing of Personal Property Statements for 2008 as a trial for statewide application for Oakland County and to ask Oakland County to report back to the Commission regarding the progress. (Item 3 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to refer to the Attorney General's office regarding the question of taxation of some activities at White Chapel Memorial Cemetery. (Item 4 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt Executive Secretary Sobel's recommendation to assume jurisdiction of the 2007 assessment roll for Merrill Township, Newaygo County and to work with the assessor to fix the problems created by the Board of Review. It was also recommended that the State Tax Commission work with the State Assessor's Board related to the concerns initially raised in the complaints regarding the now former Township Assessor. (Item 5 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the staff recommendation on the Re-certifications of Computerized Tax Rolls for the following: (Item 6 on agenda)

These certifications will expire on May 1, 2010.

#### **Berrien County**

Watervliet Township

# **Kent County**

Vergennes Township

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the Personal Property Examiner Certificates submitted by staff. (Item 7 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the staff recommendation on the Exemptions. (Item 8 on agenda) (Link to full list)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the staff recommendation and approve Exemption 03-07-022 Historical Fund Equities LLC, Ypsilanti, Washtenaw County. This item was tabled from the State Tax Commission Meeting on May 29, 2007 for review by the Attorney General's Office.

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the MCL 211.154 concurrences. (Item 9 on agenda) (Link to full list)

It was moved by Morgan, supported by Roberts, and unanimously approved to **postpone** the following MCL 211.154 petitions until August 15<sup>th</sup> (Item 10 on the agenda):

#### City of Flint, Genesee County

**154-06-2830**; General Motors Corp.; P-30933-8; Personal Property

**2004** AV from \$1,909,000 to \$2,559,800; TV from \$1,909,000 to \$2,559,800 **2005** AV from \$ 949,211 to \$2,248,700; TV from \$ 949,211 to \$2,248,700 **2006** AV from \$ 41,900 to \$1,309,550; TV from \$ 41,900 to \$1,309,550

# City of Litchfield, Hillsdale County

**154-05-4765**; Metaldyne Machingin; 30-19-905-000-044; Personal Property

**2003** AV from \$7,566,300 to \$8,237,875; TV from \$7,566,300 to \$8,237,875 **2004** AV from \$6,014,730 to \$7,884,765; TV from \$6,014,730 to \$7,884,765 **2005** AV from \$5,906,312 to \$9,246,425; TV from \$5,906,312 to \$9,246,425 **2006** AV from \$5,214,233 to \$8,722,874; TV from \$5,214,233 to \$8,722,874

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#### City of Litchfield, Hillsdale County Continued

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154-06-2854; Metaldyne Machining; 30-19-945-000-023; Persaonl-IFT Property
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2003 AV from $ 129,815 to $ 164,343; TV from $ 129,815 to $ 164,343
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# **154-06-2855**; Metaldyne Machining; 30-19-945-000-023; Personal-IFT Property

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2003 AV from $ 672,670 to $1,588,938; TV from $ 672,670 to $1,588,938
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# **154-06-2856**; Metaldyne Machining; 30-19-945-000-082; Personal-IFT Property

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2003 AV from $1,393,967 to $3,909,516; TV from $1,393,967 to $3,909,516
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# **154-07-0176**; Metaldyne Machining; 30-19-945-000-056; Personal-IFT Property

# **City of Kentwood, Kent County**

**154-06-2938**; Lankfer Diversified Ind. Inc.; 41-50-65-014-083; Personal Property

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2004 AV from $1,820,100 to $2,556,900; TV from $1,820,100 to $2,556,900
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**2005** AV from \$1,686,800 to \$2,259,400; TV from \$1,686,800 to \$2,259,400

**2006** AV from \$1,842,500 to \$2,398,200; TV from \$1,842,500 to \$2,398,200

#### **Zeeland Township, Ottawa County**

**154-06-2999**; Primera Plastics Inc.; 70-50-27-009-300; Personal Property

```
2004 AV from $ 632,600 to $ 929,400; TV from $ 632,600 to $ 929,400
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**2005** AV from \$1,055,000 to \$1,245,400; TV from \$1,055,000 to \$1,245,400

**2006** AV from \$1,006,000 to \$1,348,550; TV from \$1,006,000 to \$1,348,550

**154-06-3000**; Primera Plastics Inc.; 70-57-27-104-454; Personal-IFT Property

**2005** AV from \$ 0 to \$ 9,400; TV from \$ 0 to \$ 9,400

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**<sup>2006</sup>** AV from \$2,194,923 to \$2,635,629; TV from \$2,194,923 to \$2,635,629

#### **Zeeland Township, Ottawa County Continued**

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154-06-3001; Primera Plastics Inc.; 70-57-27-103-161; Personal-IFT Property

2004 AV from $ 196,600 to $ 236,800; TV from $ 196,600 to $ 236,800

2005 AV from $ 203,000 to $ 204,800; TV from $ 203,000 to $ 204,800

2006 AV from $ 150,100 to $ 180,550; TV from $ 150,100 to $ 180,550
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154-06-3002; Primera Plastics Inc.; 70-57-27-100-416; Personal-IFT Property 2004 AV from $ 259,700 to $ 310,550; TV from $ 259,700 to $ 310,550
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**2005** AV from \$ 259,000 to \$ 279,500; TV from \$ 259,000 to \$ 279,500 **2006** AV from \$ 212,100 to \$ 253,600; TV from \$ 212,100 to \$ 253,600

**154-06-3003**; Primera Plastics Inc.; 70-57-27-100-219; Personal-IFT Property

**2004** AV from \$ 89,100 to \$ 141,450; TV from \$ 89,100 to \$ 141,450 **2005** AV from \$ 112,300 to \$ 127,450; TV from \$ 112,300 to \$ 127,450 **2006** AV from \$ 102,100 to \$ 115,800; TV from \$ 102,100 to \$ 115,800

**154-06-3004**; Primera Plastics Inc.; 70-57-27-099-390; Personal-IFT Property **2004** AV from \$ 171,600 to \$ 202,700; TV from \$ 171,600 to \$ 202,700

# City of Taylor, Wayne County

**154-06-3118**; Lear Corp. Leeds & Interiors; 82-60-999-00-4345; Personal Property **2004** AV from \$2,352,000 to \$1,162,728; TV from \$2,352,000 to \$1,162,728 **2005** AV from \$2,477,400 to \$1,384,256; TV from \$2,477,400 to \$1,384,256

It was moved by Morgan, supported by Roberts, and unanimously approved to **rescind and** 

**2006** AV from \$3,088,200 to \$1,817,345; TV from \$3,088,200 to \$1,817,345

#### City of Romulus, Wayne County

reschedule for August 15, 2007.

- **154-06-3168**; Metrex Research Corp.; 80-999-00-3691-000; Personal Property **2004** AV from \$ 579,500 to \$ 134,762; TV from \$ 579,500 to \$ 134,762
- **154-06-3169**; Metrex Research Corp.; 80-998-01-9891-066; Personal-IFT Property **2004** AV from \$ 534,200 to \$ 625,750; TV from \$ 534,200 to \$ 625,750
- **154-06-3170**; Metrex Research Corporation; 80-998-01-9801-060; Real Property **2004** AV from \$1,375,500 to \$825,300; TV from \$1,375,500 to \$825,300 MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

It was moved by Morgan, supported by Roberts, and unanimously approved to **postpone** the following MCL 211.154 petitions until October 2<sup>nd</sup> (Item 10 on the agenda):

# City of Wyoming, Kent County

**154-06-3063**; Gordon Food Service Inc.; 41-90-00-543-000; Personal Property

**2004** AV from \$22,263,743 to \$19,272,513; TV from \$22,263,743 to \$19,272,513

It was moved by Morgan, supported by Roberts, and unanimously approved to **postpone** the following MCL 211.154 petitions **pending a workgroup recommendation**: (Item 10 on the agenda):

# City of Livonia, Wayne County

**154-06-3133**; Ford Motor Company; 46-999-00-2661-000; Personal Property

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2004 AV from $2,079,030 to $4,789,750; TV from $2,079,030 to $4,789,750 2005 AV from $2,040,540 to $4,254,100; TV from $2,040,540 to $4,254,100 2006 AV from $1,962,790 to $3,576,250; TV from $1,962,790 to $3,576,250
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#### City of Woodhaven, Wayne County

**154-06-3121**; Ford Motor Company; 59-999-00-0473-000; Personal Property

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2004 AV from $1,729,700 to $1,800,450; TV from $1,729,700 to $1,800,450 2005 AV from $1,670,500 to $1,741,000; TV from $1,670,500 to $1,741,000 2006 AV from $1,683,400 to $1,687,550; TV from $1,683,400 to $1,687,550
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It was moved by Morgan, and unanimously approved to **amend** the following MCL 211.154 petitions: (Item 10 on the agenda)

#### Allegan County, City of Saugatuck

**154-06-2803**; Ship & Shore; 03-57-300-903-07; Real Property

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2004 AV from $ 0 to $ 750; TV from $ 0 to $ 750

2005 AV from $ 0 to $ 767; TV from $ 0 to $ 767

2006 AV from $ 0 to $ 793; TV from $ 0 to $ 793
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#### **City of Petoskey, Emmet County**

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154-07-0500; Terra Contracting LLC; 24-52-90-01-103-670; Personal Property
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**2006** AV from \$ 0 to \$424,877; TV from \$ 0 to \$424,877

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# City of Flint, Genesee County

154-06-2823; Coca Cola Enterprises Inc.; P-42396-3; Personal Property

**2005** AV from \$2,358,500 to \$2,442,300; TV from \$2,358,500 to \$2,442,300 **2006** AV from \$3,100,100 to \$3,125,650; TV from \$3,100,100 to \$3,125,650

# Flint Township, Genesee County

**154-06-2464**; Hougen Manufacturing Inc.; 07-82-4620-70; Personal Property

**2004** AV from \$1,919,800 to \$1,977,900; TV from \$1,919,800 to \$1,977,900 **2005** AV from \$1,920,200 to \$1,855,200; TV from \$1,920,200 to \$1,855,200 **2006** AV from \$1,675,900 to \$1,738,900; TV from \$1,675,900 to \$1,738,900

# City of Kalamazoo, Kalamazoo County

154-06-2897; Terra Contracting LLC; 9055225; Personal Property

**2004** AV from \$ 18,500 to \$ 293,000; TV from \$ 18,500 to \$ 293,000 **2005** AV from \$ 72,800 to \$ 401,550; TV from \$ 72,800 to \$ 401,550 **2006** AV from \$ 154,500 to \$ 321,900; TV from \$ 154,500 to \$ 321,900

# **Charleston Township, Kalamazoo County**

**154-07-0507**; Terra Contracting LLC; 3908-90-100-650; Personal Property

**2004** AV from \$ 0 to \$ 347,372; TV from \$ 0 to \$ 347,372 **2005** AV from \$ 0 to \$ 680,648; TV from \$ 0 to \$ 680,648 **2006** AV from \$ 0 to \$ 485,292; TV from \$ 0 to \$ 485,292

# **Cooper Township, Kalamazoo County**

**154-07-0502**; Terra Contracting LLC; 39-02-90-998-018; Personal Property

**2004** AV from \$ 0 to \$ 53,843; TV from \$ 0 to \$ 53,843 **2005** AV from \$ 0 to \$ 42,096; TV from \$ 0 to \$ 42,096 **2006** AV from \$ 0 to \$ 6,480; TV from \$ 0 to \$ 6,480

# Kalamazoo Township, Kalamazoo County

**154-07-0503**; Terra Contracting LLC; 3906-90-210-095; Personal Property

**2004** AV from \$ 0 to \$ 87,006; TV from \$ 0 to \$ 87,006 **2005** AV from \$ 0 to \$ 183,585; TV from \$ 0 to \$ 183,585

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# **Byron Township, Kent County**

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154-07-0504; Terra Contracting LLC; 41-50-15-021-321; Personal Property
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2006 AV from $ 0 to $674,921; TV from $ 0 to $674,921
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# **Hamburg Township, Livingston County**

**154-06-2119**; Metaldyne Tubular Prod.; 4715-99-000-012; Personal Property

```
2004 AV from $4,581,400 to $5,007,275; TV from $4,581,400 to $5,007,275 2005 AV from $3,971,320 to $4,202,672; TV from $3,971,320 to $4,202,672 2006 AV from $3,494,394 to $3,549,550; TV from $3,494,394 to $3,549,550
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# **City of Sterling Heights, Macomb County**

**154-06-2967**; Sunnybrook Golf, Bowl; 10-16-401-005-001; Personal Property

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2004 AV from $ 225,200 to $ 265,750; TV from $ 225,200 to $ 267,750 2005 AV from $ 242,500 to $ 294,350; TV from $ 242,500 to $ 294,350 2006 AV from $ 245,450 to $ 286,150; TV from $ 245,450 to $286,150
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#### City of Southfield, Oakland County

**154-07-0143**; Cogent Communications Inc.; 76-99-43-028-030; Personal Property

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2005 AV from $ 0 to $ 7,800; TV from $ 0 to $ 7,800
2006 AV from $ 0 to $ 10,580; TV from $ 0 to $ 10,580
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#### **Holland Township, Ottawa County**

**154-06-2995**; Windquest Companies Inc.; 70-50-17-020-790; Personal Property

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2004 AV from $ 999,400 to $1,066,600; TV from $ 999,400 to $1,066,600 2005 AV from $1,007,800 to $1,040,800; TV from $1,007,800 to $1,040,800 2006 AV from $1,064,400 to $1,041,700; TV from $1,064,400 to $1,041,700
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It was moved by Morgan, supported by Roberts, and unanimously approved to **deny** the following MCL 211.154 petitions:

#### City of Southfield, Oakland County

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154-06-2500; Kidney Centers of Michigan; 76-99-58-146-000; Personal Property 2006 AV from $ 472,750 to $ 305,200; TV from $ 472,750 to $ 305,200
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It was moved by Morgan, supported by Roberts, and unanimously approved to **withdraw** the following MCL 211.154 petitions:

#### City of Saugatuck, Allegan County

**154-06-2792**; Butler Enterprises; 03-57-300-903-04; Real Property

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2004 AV from $ 0 to $ 472; TV from $ 0 to $ 472

2005 AV from $ 0 to $ 482; TV from $ 0 to $ 482

2006 AV from $ 0 to $ 500; TV from $ 0 to $ 497
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**154-06-2793**; Butler Enterprises; 03-57-300-903-24; Real Property

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2004 AV from $ 0 to $ 31,554; TV from $ 0 to $ 31,554

2005 AV from $ 0 to $ 32,279; TV from $ 0 to $ 32,279

2006 AV from $ 0 to $ 33,400; TV from $ 0 to $ 33,344
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**154-06-2801**; Sgt Marine; 03-57-300-903-05; Real Property

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2004 AV from $ 0 to $ 472; TV from $ 0 to $ 472

2005 AV from $ 0 to $ 482; TV from $ 0 to $ 482

2006 AV from $ 0 to $ 500; TV from $ 0 to $ 497
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#### Vienna Township, Genesee County

**154-06-2438**; Barrington Broadcasting; 18-82-0200-05; Personal Property

```
2005 AV from $1,458,000 to $1,651,100; TV from $1,458,000 to $1,651,100 2006 AV from $1,458,000 to $1,483,750; TV from $1,458,000 to $1,483,750
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#### City of Zeeland, Ottawa County

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154-06-3007; Extol Inc.; 70-57-79-104-547; Personal-IFT Property
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2005 AV from $ 87,500 to $ 104,700; TV from $ 87,500 to $ 104,700 2006 AV from $ 70,200 to $ 87,000; TV from $ 70,200 to $ 87,000
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#### City of Dearborn, Wayne County

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154-06-2772; Ford Motor Co.; 33-999-00-3904-000; Personal Property
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**2004** AV from \$ 198,100 to \$202,400; TV from \$ 198,100 to \$202,400

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# City of Detroit, Wayne County

**154-04-4157**; American Axle & Manufacturing; 09990224.00; Personal Property \*Morgan recused himself from the petition.

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2002 AV from $3,638,190 to $4,380,950; TV from $3,638,190 to $4,380,950

2003 AV from $ 761,070 to $3,872,800; TV from $ 761,070 to $3,872,800

2004 AV from $ 603,800 to $3,516,250; TV from $ 603,800 to $3,516,250
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**154-04-4158**; American Axle & Manufacturing; 09990226.02; Personal-IFT Property \*Morgan recused himself from the petition.

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2002 AV from $2,665,130 to $3,371,450; TV from $2,665,130 to $3,371,450 2003 AV from $2,783,320 to $2,966,100; TV from $2,783,320 to $2,966,100
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It was moved by Morgan, supported by Roberts, and unanimously approved to **reconsider and approved** the following MCL 211.154 petition:

#### City of Detroit, Wayne County

**154-05-3386**; Henry Ford Health System; 04990496.01; Personal Property

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2003 AV from $ 299,480 to $ 70,800; TV from $ 299,480 to $ 70,800 2004 AV from $ 256,740 to $ 67,450; TV from $ 256,740 to $ 67,450
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It was moved by Morgan, supported by Roberts, and unanimously approved the following MCL 211.154 petitions as **concurrences**: (Item 10 on the agenda) (Link to full list)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt all other MCL 211.154 petitions **as submitted**: (Item 10 on agenda) (Link to full list)

It was moved by Morgan, supported by Roberts, and unanimously approved to continue to develop STC's own manual based on a report that was provided by the Sales Study Committee regarding guidelines on one-year studies that are currently being drafted.

It was moved by Morgan, supported by Roberts, and unanimously approved to have the Commission adopt new guidelines for their Advisory Committee and also name new members to the Committee.

The Commission also thanked and recognized Gail Mitchell for all her dedicated work on 154's and for her years of service.

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

It was moved by Roberts, supported by Morgan, and unanimously approved to adjourn the meeting of the State Tax Commission at 12:35 P.M.

DATED TYPED: June 16, 2007

DATE APPROVED: August 15, 2007

Robert H. Naftaly, Chair State Tax Commission

Douglas B. Roberts, Member State Tax Commission

Frederick W. Morgan, Member State Tax Commission

# STATE TAX COMMISSION MEETING June 15, 2007

# **CONCURRENCE AGENDA**

Section 211.154 petitions to Commission for approval. All of the following have concurrences.

154-05-4029; LOUIS & GEORGE EYDE FAM. PART.; BATH TWP.; CLINTON COUNTY; BATH Sch. Dist.; 19-010-020-400-005-50; REAL PROPERTY

**2005** AV from \$2,686,000 to \$2,821,800; TV from \$1,307,242 to \$1,336,996

154-06-3210; 123 MANAGEMENT LLC; CITY OF GROSSE PTE. FARMS; WAYNE COUNTY; GROSSE POINTE Sch. Dist.; 38-999-00-0067-000; PERSONAL PROPERTY

**2005** AV from \$ 115,300 to \$ 87,836; TV from \$ 115,300 to \$ 87,836

154-07-0486; STEPHEN SHAIEB & JESSICA KELLY-SHAIEB; CITY OF ANN ARBOR; WASHTENAW COUNTY; ANN ARBOR Sch. Dist.; 81-09-09-19-320-041; REAL PROPERTY

**2007** AV from \$ 45,400 to \$ 145,500; TV from \$ 45,400 to \$ 145,500

154-07-0490; MARLIN LEASING; LEROY TWP.; CALHOUN COUNTY; HARPER CREEK Sch. Dist.; 13-14-000-230-00; PERSONAL PROPERTY

**2006** AV from \$ 0 to \$ 2,600; TV from \$ 0 to \$ 2,600 **2007** AV from \$ 0 to \$ 2,200; TV from \$ 0 to \$ 2,200

154-07-0491; LATEMM SALON; MUNDY TWP.; GENESEE COUNTY; LAKE FENTON Sch. Dist.; 15-80-502-007; PERSONAL PROPERTY

**2007** AV from \$ 0 to \$ 4,800; TV from \$ 0 to \$ 4,800

154-07-0492; THE SUN SHACK; MUNDY TWP.; GENESEE COUNTY; SWARTZ CREEK Sch. Dist.; 15-80-380-805; PERSONAL PROPERTY

**2007** AV from \$ 0 to \$ 9,300; TV from \$ 0 to \$ 9,300

154-07-0493; CHEZ DALIDA; CITY OF EAST LANSING; INGHAM COUNTY; EAST LANSING Sch. Dist.; 33-20-90-45-188-600; PERSONAL PROPERTY

**2006** AV from \$ 20,100 to \$ 28,700; TV from \$ 20,100 to \$ 28,700

154-07-0494; WOODY'S; CITY OF EAST LANSING; INGHAM COUNTY; EAST LANSING Sch. Dist.; 33-20-90-44-906-000; PERSONAL PROPERTY

**2006** AV from \$ 0 to \$ 26,000; TV from \$ 0 to \$ 26,000

154-07-0495; LAKE COURT MEDICAL SUPPLIES; CITY OF ROSEVILLE; MACOMB COUNTY; ROSEVILLE Sch. Dist.; 500-27733-02; PERSONAL PROPERTY

**2007** AV from \$ 25,000 to \$ 132,580; TV from \$ 25,000 to \$ 132,580

154-07-0496; MCGRAW WENTWORTH INC.; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-265-240; PERSONAL PROPERTY

**2005** AV from \$ 75,640 to \$ 134,700; TV from \$ 75,640 to \$ 134,700 **2006** AV from \$ 211,660 to \$ 262,950; TV from \$ 211,660 to \$ 262,950

Tax Payer Initiated 154-07-0497; AMERICAN TOWER CORP.; FABIUS TWP.; SAINT JOSEPH COUNTY; THREE RIVERS Sch. Dist.; 75-004-000-047-00; PERSONAL PROPERTY

**2006** AV from \$ 92,900 to \$ 0 ; TV from \$ 92,900 to \$ 0 **2007** AV from \$ 91,900 to \$ 0 ; TV from \$ 91,900 to \$ 0

154-07-0498; FEDERATED RETAIL HOLDINGS INC.; FORT GRATIOT TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-20-999-0123-000; PERSONAL PROPERTY

**2007** AV from \$859,050 to \$1,403,130; TV from \$859,050 to \$1,403,130

154-07-0508; ZION INDUSTRIES; CITY OF GRAND LEDGE; EATON COUNTY; GRAND LEDGE Sch. Dist.; 23-400-091-001-020-61; REAL-IFT PROPERTY

**2005** AV from \$ 755,000 to \$ 377,500; TV from \$ 755,000 to \$ 377,500

154-07-0509; BRINKS HOME SECURITY; FORT GRATIOT TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-20-999-0008-775; PERSONAL PROPERTY

**2007** AV from \$ 0 to \$ 440; TV from \$ 0 to \$ 440

154-07-0510; GE CAPITAL INFORMATION TECH SOLUTIONS; CITY OF JACKSON; JACKSON COUNTY; JACKSON Sch. Dist.; P-253431A00; PERSONAL PROPERTY

**2007** AV from \$ 68,000 to \$ 73,000; TV from \$ 68,000 to \$ 73,000

154-07-0511; SERVICE TOWING INC.; CITY OF WARREN; MACOMB COUNTY; CENTERLINE Sch. Dist.; 99-04-513-000; PERSONAL PROPERTY

**2007** AV from \$ 45,000 to \$ 89,388; TV from \$ 45,000 to \$ 89,388

154-07-0512; KEY EQUIPMENT FINANCE INC.; CITY OF WARREN; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 99-06-933-300; PERSONAL PROPERTY

**2007** AV from \$ 711,295 to \$ 730,825; TV from \$ 711,295 to \$ 730,825

154-07-0513; PARTHENON RESTAURANT; CITY OF WARREN; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 99-06-681-655; PERSONAL PROPERTY

**2007** AV from \$ 0 to \$ 5,091; TV from \$ 0 to \$ 5,091

154-07-0514; SIEMENS FINANCIAL SERVICES; CITY OF LIVONIA; WAYNE COUNTY; LIVONIA Sch. Dist.; 46-999-00-7066-000; PERSONAL PROPERTY

**2005** AV from \$ 132,530 to \$ 150,250; TV from \$ 132,530 to \$ 150,250

154-07-0515; HILL FAMILY MEDICINE; MUNDY TWP.; GENESEE COUNTY; GRAND BLANC Sch. Dist.; 15-80-4032-06; PERSONAL PROPERTY

**2007** AV from \$ 0 to \$ 3,900; TV from \$ 0 to \$ 3,900

154-07-0516; TWIST N MORE; MUNDY TWP.; GENESEE COUNTY; SWARTZ CREEK Sch. Dist.; 15-80-1149-01; PERSONAL PROPERTY

**2007** AV from \$ 1,200 to \$ 3,500; TV from \$ 1,200 to \$ 3,500

154-07-0517; GENO'S CANDY & GIFT SHOP; CITY OF WARREN; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 99-06-681-686; PERSONAL PROPERTY

**2007** AV from \$ 0 to \$ 2,644; TV from \$ 0 to \$ 2,644

154-07-0518; GIUSEPPES GOURMET PIZZA; CITY OF WARREN; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 99-06-681-681; PERSONAL PROPERTY

**2007** AV from \$ 0 to \$ 11,250; TV from \$ 0 to \$ 11,250

154-07-0519; GARY & DORIS GALVIN; SYLVAN TWP.; WASHTENAW COUNTY; CHELSEA Sch. Dist.; F-06-11-200-020; REAL PROPERTY

**2005** AV from \$ 381,700 to \$ 345,500; TV from \$ 368,030 to \$ 345,466

154-07-0520; APOLLO GROUP INC.; CITY OF LIVONIA; WAYNE COUNTY; LIVONIA Sch. Dist.; 46-999-00-6816-000; PERSONAL PROPERTY

**2006** AV from \$ 386,890 to \$ 406,800; TV from \$ 386,890 to \$ 406,800

154-07-0521; HI-LEX AMERICA CORPORATION; CITY OF BATTLE CREEK; CALHOUN COUNTY; BATTLE CREEK Sch. Dist.; 0020-01-273-2; PERSONAL PROPERTY

**2005** AV from \$ 757,007 to \$ 779,700; TV from \$ 757,007 to \$ 779,700 **2006** AV from \$ 681,054 to \$ 701,750; TV from \$ 681,054 to \$ 701,750 **2007** AV from \$ 0 to \$ 636,750; TV from \$ 0 to \$ 636,750 154-07-0522; G & R FELPAUSCH CO.; CITY OF BATTLE CREEK; CALHOUN COUNTY; LAKEVIEW Sch. Dist.; 0106-03-300-0; PERSONAL PROPERTY

**2005** AV from \$ 194,922 to \$ 286,600; TV from \$ 194,922 to \$ 286,600 **2006** AV from \$ 242,713 to \$ 313,800; TV from \$ 242,713 to \$ 313,800 **2007** AV from \$ 293,268 to \$ 299,700; TV from \$ 293,268 to \$ 299,700

154-07-0523; G & R FELPAUSCH CO.; CITY OF BATTLE CREEK; CALHOUN COUNTY; LAKEVIEW Sch. Dist.; 0106-03-303-0; PERSONAL PROPERTY

**2005** AV from \$ 226,889 to \$ 401,900; TV from \$ 226,889 to \$ 401,900 **2006** AV from \$ 210,388 to \$ 370,050; TV from \$ 210,388 to \$ 370,050

154-07-0524; NEC FINANCIAL SERVICES INC.; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-99-001-854; PERSONAL PROPERTY

**2007** AV from \$ 0 to \$ 3,300; TV from \$ 0 to \$ 3,300

154-07-0525; PIZZA KINGS LTD; CITY OF SOUTH LYON; OAKLAND COUNTY; MADISON Sch. Dist.; 44-99-04-005-517; PERSONAL PROPERTY

**2005** AV from \$ 20,000 to \$ 55,370; TV from \$ 20,000 to \$ 55,370 **2006** AV from \$ 25,000 to \$ 49,330; TV from \$ 25,000 to \$ 49,330 **2007** AV from \$ 42,700 to \$ 43,010; TV from \$ 42,700 to \$ 43,010

154-07-0527; WELLS FARGO EQUIPMENT FINANCE; CITY OF WARREN; MACOMB COUNTY; VAN DYKE Sch. Dist.; 99-02-402-701; PERSONAL PROPERTY

**2007** AV from \$ 0 to \$173,138; TV from \$ 0 to \$173,138

Tax Payer Initiated 154-07-0528; VARILEASE TECHNOLOGY FINANCE GROUP INC.; CITY OF MADISON HEIGHTS; OAKLAND COUNTY; MADISON Sch. Dist.; 44-99-13-008-768; PERSONAL PROPERTY

**2005** AV from \$ 5,840 to \$ 0 ; TV from \$ 5,840 to \$ 0 **2006** AV from \$ 4,630 to \$ 0 ; TV from \$ 4,630 to \$ 0

154-07-0529; WELLS FARGO FINANCIAL LEASING; HOLLAND TWP.; OTTAWA COUNTY; HOLLAND Sch. Dist.; 70-50-17-022-642; PERSONAL PROPERTY

**2005** AV from \$ 39,700 to \$ 36,600; TV from \$ 39,700 to \$ 36,600 **2006** AV from \$ 52,800 to \$ 50,000; TV from \$ 52,800 to \$ 50,000

154-07-0530; COLE WEALTH MANAGEMENT; CITY OF GRAND RAPIDS; KENT COUNTY; GRAND RAPIDS Sch. Dist.; 41-01-51-110-623; PERSONAL PROPERTY

**2007** AV from \$ 0 to \$ 2,600; TV from \$ 0 to \$ 2,600

154-07-0531; HAIR TOWN; CITY OF WARREN; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 99-06-684-504; PERSONAL PROPERTY

**2007** AV from \$ 0 to \$ 2,969; TV from \$ 0 to \$ 2,969

154-07-0532; D J'S AUTO REPAIR INC.; CITY OF MADISON HEIGHTS; OAKLAND COUNTY; LAMPHERE Sch. Dist.; 44-99-11-005-901; PERSONAL PROPERTY

**2006** AV from \$ 10,000 to \$ 25,860; TV from \$ 10,000 to \$ 25,860 **2007** AV from \$ 23,550 to \$ 22,660; TV from \$ 23,550 to \$ 22,660

154-07-0533; BATH & BODY WORKS 891; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-250-420; PERSONAL PROPERTY

**2006** AV from \$ 234,410 to \$ 322,060; TV from \$ 234,410 to \$ 322,060

154-07-0534; EPI PRINTERS INC.; CITY OF LIVONIA; WAYNE COUNTY; LIVONIA Sch. Dist.; 46-999-00-2248-000; PERSONAL PROPERTY

**2005** AV from \$ 899,040 to \$ 968,350; TV from \$ 899,040 to \$ 968,350 **2006** AV from \$ 656,110 to \$ 723,050; TV from \$ 656,110 to \$ 723,050 **2007** AV from \$ 620,600 to \$ 674,650; TV from \$ 620,600 to \$ 674,650

154-07-0535; AT & T CAPITAL SERVICES INC.; CITY OF GRAND RAPIDS; KENT COUNTY; GRAND RAPIDS Sch. Dist.; 41-02-61-107-600; PERSONAL PROPERTY

**2006** AV from \$ 12,600 to \$ 28,300; TV from \$ 12,600 to \$ 28,300 **2007** AV from \$ 0 to \$ 12,400; TV from \$ 0 to \$ 12,400 154-07-0536; HOSPIRA WORLDWIDE INC.; CITY OF GRAND RAPIDS; KENT COUNTY; GRAND RAPIDS Sch. Dist.; 41-01-51-109-216; PERSONAL PROPERTY

**2006** AV from \$ 40,100 to \$ 66,000; TV from \$ 40,100 to \$ 66,000 **2007** AV from \$ 50,700 to \$ 73,700; TV from \$ 50,700 to \$ 73,700

154-07-0537; FEDERATED RETAIL HOLDINGS INC.; CITY OF WARREN; MACOMB COUNTY; FITZGERALD Sch. Dist.; 99-01-023-550; PERSONAL PROPERTY

**2006** AV from \$ 693,749 to \$ 490,693; TV from \$ 693,749 to \$ 490,693 **2007** AV from \$ 613,164 to \$1,019,098; TV from \$ 613,164 to \$1,019,098

154-07-0538; THE CLOTHES DEN; CITY OF WARREN; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 99-06-681-702; PERSONAL PROPERTY

**2007** AV from \$ 0 to \$ 652; TV from \$ 0 to \$ 652

154-07-0539; B. E. C. INC.; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 15990300.01; PERSONAL PROPERTY

**2007** AV from \$ 0 to \$ 17,210; TV from \$ 0 to \$ 17,210

154-07-0540; VANDERLIND & SON; CITY OF WAYLAND; ALLEGAN COUNTY; WAYLAND UNION Sch. Dist.; 03-56-900-395-00; PERSONAL PROPERTY

**2005** AV from \$ 0 to \$ 61,000; TV from \$ 0 to \$ 61,000 **2006** AV from \$ 0 to \$ 53,800; TV from \$ 0 to \$ 53,800 **2007** AV from \$ 0 to \$ 47,700; TV from \$ 0 to \$ 47,700

154-07-0543; RED'S ON THE RIVER; CITY OF ROCKFORD; KENT COUNTY; ROCKFORD Sch. Dist.; 41-50-79-007-007; PERSONAL PROPERTY

**2007** AV from \$ 60,000 to \$ 247,700; TV from \$ 60,000 to \$ 247,700

154-07-0544; XILINX INX.; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-99-001-855; PERSONAL PROPERTY

**2007** AV from \$ 0 to \$ 800; TV from \$ 0 to \$ 800

154-07-0545; FIRST FLEET CORPORATION; CITY OF WARREN; MACOMB COUNTY; FITZGERALD Sch. Dist.; 99-01-164-920; PERSONAL PROPERTY

**2005** AV from \$ 0 to \$ 292,709; TV from \$ 0 to \$ 292,709 **2006** AV from \$ 0 to \$ 262,128; TV from \$ 0 to \$ 262,128

154-07-0546; ALLIANCE ANALYTICAL LABS INC.; CITY OF COOPERSVILLE; OTTAWA COUNTY; COOPERSVILLE Sch. Dist.; 70-50-44-249-330; PERSONAL PROPERTY

**2007** AV from \$ 10,000 to \$ 19,600; TV from \$ 10,000 to \$ 19,600

154-07-0547; LENZ & ASSOCIATES; CITY OF ZEELAND; OTTAWA COUNTY; ZEELAND Sch. Dist.; 70-50-79-212-260; PERSONAL PROPERTY

**2005** AV from \$ 0 to \$ 4,300; TV from \$ 0 to \$ 4,300 **2006** AV from \$ 0 to \$ 4,200; TV from \$ 0 to \$ 4,200

154-07-0548; TRANSGLOBAL LLC; CITY OF LIVONIA; WAYNE COUNTY; LIVONIA Sch. Dist.; 46-999-00-1189-000; PERSONAL PROPERTY

**2007** AV from \$ 547,010 to \$ 555,600; TV from \$ 547,010 to \$ 555,600

154-07-0550; US BANCORP EQUIPMENT FINANCE GROUP; MOUNT MORRIS TWP.; GENESEE COUNTY; FLUSHING Sch. Dist.; 14-81-0109-06; PERSONAL PROPERTY

**2007** AV from \$ 8,000 to \$ 5,600; TV from \$ 8,000 to \$ 5,600

154-07-0551; GECF LOAN/LEASE HOLDING; MUNDY TWP.; GENESEE COUNTY; SWARTZ CREEK Sch. Dist.; 15-80-4057-06; PERSONAL PROPERTY

**2007** AV from \$ 2,200 to \$ 17,400; TV from \$ 2,200 to \$ 17,400

154-07-0552; ASCO OF MICHIGAN; CITY OF GRAND RAPIDS; KENT COUNTY; GRAND RAPIDS Sch. Dist.; 41-01-51-110-072; PERSONAL PROPERTY

**2006** AV from \$ 6,300 to \$ 22,000; TV from \$ 6,300 to \$ 22,000 **2007** AV from \$ 19,700 to \$ 18,800; TV from \$ 19,700 to \$ 18,800

154-07-0553; CASCADE SPRING INC.; CITY OF GRAND RAPIDS; KENT COUNTY; GRAND RAPIDS Sch. Dist.; 41-01-51-109-844; PERSONAL PROPERTY

**2006** AV from \$ 1,000 to \$ 5,700; TV from \$ 1,000 to \$ 5,700

154-07-0554; LAND DEVELOPMENT SOLUTIONS INC.; CITY OF GRAND RAPIDS; KENT COUNTY; GRAND RAPIDS Sch. Dist.; 41-01-51-110-228; PERSONAL PROPERTY

**2006** AV from \$ 0 to \$ 19,700; TV from \$ 0 to \$ 19,700

154-07-0555; ALBERT & EVA KABELMAN; ELBA TWP.; LAPEER COUNTY; LAPEER Sch. Dist.; 44-008-005-030-00; REAL PROPERTY

**2005** AV from \$ 18,300 to \$ 62,800; TV from \$ 18,300 to \$ 41,459 **2006** AV from \$ 18,300 to \$ 62,800; TV from \$ 18,300 to \$ 42,827 **2007** AV from \$ 18,300 to \$ 62,800; TV from \$ 18,300 to \$ 44,411

154-07-0556; NEC FINANCIAL SERVICES INC.; CITY OF ROSEVILLE; MACOMB COUNTY; ROSEVILLE Sch. Dist.; 993-00740-00; PERSONAL PROPERTY

**2007** AV from \$ 0 to \$ 3,530; TV from \$ 0 to \$ 3,530

154-07-0557; DYNASTY JEWELERS; CITY OF WARREN; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 99-06-681-626; PERSONAL PROPERTY

**2007** AV from \$ 0 to \$ 4,769; TV from \$ 0 to \$ 4,769

154-07-0558; J. FONS COMPANY INC.; CITY OF MADISON HEIGHTS; OAKLAND COUNTY; LAMPHERE Sch. Dist.; 44-99-13-006-395; PERSONAL PROPERTY

**2007** AV from \$ 0 to \$ 4,730; TV from \$ 0 to \$ 4,730

Tax Payer Initiated 154-07-0559; CLIFF A MESSING EXCAVATING; DELAWARE TWP.; SANILAC COUNTY; HARBOR BEACH Sch. Dist.; 76-060-900-000-050-00; PERSONAL PROPERTY

**2007** AV from \$ 0 to \$ 11,438; TV from \$ 0 to \$ 11,438

154-07-0560; GENERAL METAL & ABRASIVES; CITY OF ROMULUS; WAYNE COUNTY; ROMULUS Sch. Dist.; 80-999-00-1234-000; PERSONAL PROPERTY

**2005** AV from \$ 335,500 to \$ 464,600; TV from \$ 335,500 to \$ 464,600 **2006** AV from \$ 391,500 to \$ 457,450; TV from \$ 391,500 to \$ 457,450 **2007** AV from \$ 374,400 to \$ 444,600; TV from \$ 374,400 to \$ 444,600

154-07-0564; DIANNE ARCHER; BRIGHTON TWP.; LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 4712-20-200-029; REAL PROPERTY

**2005** AV from \$ 61,790 to \$ 60,335; TV from \$ 42,038 to \$ 40,962 **2006** AV from \$ 66,456 to \$ 65,001; TV from \$ 43,425 to \$ 42,313

154-07-0565; DIANNE ZIELINSKI; BRIGHTON TWP.; LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 4712-34-300-026; REAL PROPERTY

**2005** AV from \$ 127,585 to \$ 122,084; TV from \$ 102,197 to \$ 97,801 **2006** AV from \$ 130,116 to \$ 124,984; TV from \$ 105,569 to \$ 101,028

154-07-0566; DIANNE ZIELINSKI; BRIGHTON TWP.; LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 4712-33-300-018; REAL PROPERTY

**2005** AV from \$ 73,953 to \$ 73,545; TV from \$ 58,837 to \$ 58,557 **2006** AV from \$ 74,794 to \$ 74,375; TV from \$ 60,778 to \$ 60,489

154-07-0567; SPECIALTY STEEL TREATING INC.; CITY OF FARMINGTON HILLS; OAKLAND COUNTY; CLARENCEVILLE Sch. Dist.; 22-99-22-207-231; PERSONAL PROPERTY

**2005** AV from \$3,391,290 to \$3,412,500; TV from \$3,391,290 to \$3,412,500 **2006** AV from \$3,564,660 to \$3,576,650; TV from \$3,564,660 to \$3,576,650 **2007** AV from \$3,549,450 to \$3,558,200; TV from \$3,549,450 to \$3,558,200

154-07-0568; J. R. THOMPSON COMPANY; CITY OF FARMINGTON HILLS; OAKLAND COUNTY; FARMINGTON Sch. Dist.; 22-99-51-269-700; PERSONAL PROPERTY

**2005** AV from \$ 228,160 to \$ 243,400; TV from \$ 228,160 to \$ 243,400 **2006** AV from \$ 206,960 to \$ 219,100; TV from \$ 206,960 to \$ 219,100 **2007** AV from \$ 211,540 to \$ 220,200; TV from \$ 211,540 to \$ 220,200

154-07-0569; CONTROL POWER RELIANCE LLC; CITY OF TROY; OAKLAND COUNTY; LAMPHERE Sch. Dist.; 88-99-00-237-520; PERSONAL PROPERTY

**2005** AV from \$ 235,220 to \$ 237,650; TV from \$ 235,220 to \$ 237,650 **2006** AV from \$ 221,520 to \$ 223,950; TV from \$ 221,520 to \$ 223,950 **2007** AV from \$ 205,160 to \$ 207,650; TV from \$ 205,160 to \$ 207,650

154-07-0570; GAGE RITE PRODUCTS INC.; CITY OF TROY; OAKLAND COUNTY; LAMPHERE Sch. Dist.; 88-99-00-185-640; PERSONAL PROPERTY

**2006** AV from \$ 231,290 to \$ 224,700; TV from \$ 231,290 to \$ 224,700

154-07-0571; TREND TOOL INC.; CITY OF LIVONIA; WAYNE COUNTY; LIVONIA Sch. Dist.; 46-999-00-7781-000; PERSONAL PROPERTY

**2005** AV from \$1,130,810 to \$1,416,100; TV from \$1,130,810 to \$1,416,100 **2006** AV from \$1,062,130 to \$1,321,000; TV from \$1,062,130 to \$1,321,000 **2007** AV from \$ 958,120 to \$1,225,850; TV from \$ 958,120 to \$1,225,850

154-07-0577; KEY GAS COMPONENTS INC.; CITY OF ALLEGAN; ALLEGAN COUNTY; ALLEGAN Sch. Dist.; 03-51-930-024-26; PERSONAL PROPERTY

**2006** AV from \$ 0 to \$ 208,300; TV from \$ 0 to \$ 208,300

154-07-0578; G. R. THERAPY SERVICES INC.; CITY OF GRAND RAPIDS; KENT COUNTY; GRAND RAPIDS Sch. Dist.; 41-01-51-108-882; PERSONAL PROPERTY

**2005** AV from \$ 2,500 to \$ 7,000; TV from \$ 2,500 to \$ 7,000 **2006** AV from \$ 3,000 to \$ 6,200; TV from \$ 3,000 to \$ 6,200

154-07-0579; TONIE TILLI; UNADILLA TWP.; LIVINGSTON COUNTY; STOCKBRIDGE Sch. Dist.; 47-13-23-100-002; REAL PROPERTY

**2005** AV from \$ 87,010 to \$ 101,890; TV from \$ 25,082 to \$ 39,962 **2006** AV from \$ 87,060 to \$ 101,940; TV from \$ 25,909 to \$ 41,280 **2007** AV from \$ 87,180 to \$ 102,060; TV from \$ 26,867 to \$ 42,807

Tax Payer Initiated 154-07-0580; CROWN CREDIT COMPANY; CITY OF WARREN; MACOMB COUNTY; VAN DYKE Sch. Dist.; 99-02-397-534; PERSONAL PROPERTY

**2007** AV from \$ 563,270 to \$ 531,546; TV from \$ 563,270 to \$ 531,546

154-07-0581; INNOVATIVE DESIGN SOLUTIONS; CITY OF TROY; OAKLAND COUNTY; WARREN CONSOLIDATED Sch. Dist.; 88-99-00-327-320; PERSONAL PROPERTY

**2005** AV from \$ 196,050 to \$ 202,650; TV from \$ 196,050 to \$ 202,650

154-07-0582; INDUSTRIAL PACKAGING SYSTEMS; CITY OF TROY; OAKLAND COUNTY; WARREN CONSOLIDATED Sch. Dist.; 88-99-00-219-500; PERSONAL PROPERTY

**2005** AV from \$ 234,770 to \$ 206,500; TV from \$ 234,770 to \$ 206,500 **2006** AV from \$ 217,630 to \$ 259,050; TV from \$ 217,630 to \$ 259,050 **2007** AV from \$ 198,560 to \$ 234,400; TV from \$ 198,560 to \$ 234,400

154-07-0583; AURORA TRAILER LEASING; PORT HURON TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-28-999-0010-600; PERSONAL PROPERTY

**2007** AV from \$ 0 to \$ 28,708; TV from \$ 0 to \$ 28,708

154-07-0588; IPR LTD.; CITY OF WARREN; MACOMB COUNTY; CENTERLINE Sch. Dist.; 99-04-511-722; PERSONAL PROPERTY

**2005** AV from \$ 0 to \$ 22,428; TV from \$ 0 to \$ 22,428 **2006** AV from \$ 0 to \$ 33,447; TV from \$ 0 to \$ 33,447

154-07-0592; BRUCE BORHA; MILLS TWP.; OGEMAW COUNTY; WHITTEMORE PRESCOTT Sch. Dist.; 65-010-710-051-00; REAL PROPERTY

**2005** AV from \$ 44,100 to \$ 27,900; TV from \$ 44,100 to \$ 27,900 **2006** AV from \$ 49,600 to \$ 31,300; TV from \$ 45,555 to \$ 28,820

154-07-0593; PARCEL PLUS; CITY OF ANN ARBOR; WASHTENAW COUNTY; ANN ARBOR Sch. Dist.; 09-90-00-073-392; PERSONAL PROPERTY

**2005** AV from \$ 7,700 to \$ 8,500; TV from \$ 7,700 to \$ 8,500 **2006** AV from \$ 6,800 to \$ 9,300; TV from \$ 6,800 to \$ 9,300 **2007** AV from \$ 6,100 to \$ 10,300; TV from \$ 6,100 to \$ 10,300

154-07-0594; SENTRY FINANCIAL CORP.; CITY OF STERLING HEIGHTS; MACOMB COUNTY; UTICA Sch. Dist.; 10-96-000-000-382; PERSONAL PROPERTY

**2007** AV from \$ 1,200 to \$ 1,700; TV from \$ 1,200 to \$ 1,700

Tax Payer Initiated 154-07-0595; SENTRY FINANCIAL CORP.; CITY OF STERLING HEIGHTS; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 10-96-000-000-383; PERSONAL PROPERTY

**2007** AV from \$ 1,200 to \$ 600; TV from \$ 1,200 to \$ 600

154-07-0596; ORBIT MEDICAL INC.; CITY OF MADISON HEIGHTS; OAKLAND COUNTY; MADISON Sch. Dist.; 44-99-12-005-122; PERSONAL PROPERTY

**2007** AV from \$ 141,310 to \$ 160,990; TV from \$ 141,310 to \$ 160,990

154-07-0597; JAMES F. & SUSAN M. MALINOWSKI; CANTON TWP.; WAYNE COUNTY; VAN BUREN Sch. Dist.; 82-71-116-02-0052-000; REAL PROPERTY

**2005** AV from \$ 202,480 to \$ 192,960; TV from \$ 202,480 to \$ 192,960 **2006** AV from \$ 209,390 to \$ 200,660; TV from \$ 209,161 to \$ 199,327

154-07-0603; SEL RETAIL OPERATIONS; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-334-160; PERSONAL PROPERTY

**2005** AV from \$ 160,650 to \$ 265,080; TV from \$ 160,650 to \$ 265,080 **2006** AV from \$ 225,290 to \$ 231,940; TV from \$ 225,290 to \$ 231,940 **2007** AV from \$ 207,110 to \$ 212,730; TV from \$ 207,110 to \$ 212,730

# MCL 211.154 Concurrences For June 15, 2007 State Tax Commission Meeting

# **Allegan County, City of Saugatuck**

**154-06-2800**; Sheffer; 03-57-650-903-19; Real Property

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2004 AV from $ 0 to $ 4,912; TV from $ 0 to $ 4,912

2005 AV from $ 0 to $ 5,024; TV from $ 0 to $ 5,024

2006 AV from $ 0 to $ 5,200; TV from $ 0 to $ 5,189
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**154-06-2802**; Sgt. Marine; 03-57-300-903-08; Real Property

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2004 AV from $ 0 to $ 550; TV from $ 0 to $ 550

2005 AV from $ 0 to $ 550; TV from $ 0 to $ 550

2006 AV from $ 0 to $ 550; TV from $ 0 to $ 550
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# **City of Flint, Genesee County**

**154-06-2831**; Genesys Health Entr. Inc.; P-31275-4; Personal Property

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2004 AV from $ 239,500 to $ 546,100; TV from $ 239,500 to $ 546,100 2005 AV from $ 210,800 to $ 509,900; TV from $ 210,800 to $ 509,900 2006 AV from $ 226,100 to $ 603,800; TV from $ 226,100 to $ 603,800
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#### City of Wyoming, Kent County

**154-06-3064**; Leon Plastics Inc.; 41-50-93-822-500; Personal Property

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2004 AV from $2,027,400 to $2,484,500; TV from $2,027,400 to $2,484,500 2005 AV from $2,239,000 to $2,711,700; TV from $2,239,000 to $2,711,700 2006 AV from $2,609,300 to $2,878,650; TV from $2,609,300 to $2,878,650
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**154-06-3065**; Leon Plastics Inc.; 41-57-93-094-043; Personal-IFT Property

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2004 AV from $ 171,200 to $ 227,100; TV from $ 171,200 to $ 227,100 2005 AV from $ 157,700 to $ 211,600; TV from $ 157,700 to $ 211,600 2006 AV from $ 98,700 to $ 196,400; TV from $ 98,700 to $ 196,400
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#### **City of Wyoming, Kent County**

**154-06-3066**; Leon Plastics Inc.; 41-57-93-092-371; Personal-IFT Property

**2004** AV from \$ 132,700 to \$ 156,100; TV from \$ 132,700 to \$ 156,100 **2005** AV from \$ 125,100 to \$ 146,700; TV from \$ 125,100 to \$ 146,700

**154-06-3067**; Leon Plastics Inc.; 41-57-93-099-110; Personal-IFT Property

**2004** AV from \$ 808,700 to \$ 806,400; TV from \$ 808,700 to \$ 806,400

**2005** AV from \$ 808,700 to \$ 731,800; TV from \$ 808,700 to \$ 731,800

**2006** AV from \$ 634,700 to \$ 672,000; TV from \$ 634,700 to \$ 672,000

#### **City of Brighton, Livingston County**

**154-07-0255**; IBM Credit LLC; 4718-99-001-518; Personal Property

**2007** AV from \$ 10,290 to \$ 15,730; TV from \$ 10,290 to \$ 15,730

# City of Richmond, Macomb County

**154-07-0274**; Marlin Leasing; 50-07-20-06-753-135; Personal Property

**2007** AV from \$ 4,191 to \$ 7,398; TV from \$ 4,191 to \$ 7,398

**154-07-0275**; Marshall Financial Services; 50-07-20-03-500-005; Personal Property

**2007** AV from \$ 3,599 to \$ 4,840; TV from \$ 3,599 to \$ 4,840

#### City of Roseville, Macomb County

**154-07-0248**; Superior Air-Ground AMB Svc Of MI; 350-15075-00; Personal Property

**2006** AV from \$ 5,000 to \$ 191,782; TV from \$ 5,000 to \$ 191,782

#### **City of Sterling Heights, Macomb County**

**154-06-2967**; Sunnybrook Golf, Bowl; 10-16-401-005-001; Personal Property

**2004** AV from \$ 225,200 to \$ 265,750; TV from \$ 225,200 to \$ 265,750

**2005** AV from \$ 242,500 to \$ 294,350; TV from \$ 242,500 to \$ 294,350

**2006** AV from \$ 245,450 to \$ 286,150; TV from \$ 245,450 to \$ 286,150

# City of Sterling Heights, Macomb County

**154-06-2970**; Arcelor Stainless Proc. LLC; 10-28-100-044-001; Personal Property

Tax Payer Initiated

**2005** AV from \$ 280,600 to \$ 223,400; TV from \$ 280,600 to \$ 223,400 **2006** AV from \$ 350,800 to \$ 296,950; TV from \$ 350,800 to \$ 296,950

Tax Payer Initiated **154-06-2971**; Arcelor Stainless Proc. LLC; 10-28-100-044-805; Personal-IFT Property

**2004** AV from \$ 507,700 to \$ 441,250; TV from \$ 507,700 to \$ 441,250

**2005** AV from \$ 946,200 to \$ 807,750; TV from \$ 946,200 to \$ 807,750

**2006** AV from \$ 733,150 to \$ 688,250; TV from \$733, 150 to \$ 688,250

**154-06-2972**; General Motors Corporation; 10-33-351-004-001; Personal Property

**2004** AV from \$5,123,600 to \$5,134,100; TV from \$5,123,600 to \$5,134,100

**2005** AV from \$4,699,900 to \$4,709,150; TV from \$4,699,900 to \$4,709,150

**2006** AV from \$4,361,800 to \$4,369,700; TV from \$4,361,800 to \$4,369,700

# City of Warren, Macomb County

**154-07-0269**; Fidelity Leasing Inc.; 99-04-566-158; Personal Property

**2005** AV from \$ 0 to \$ 17,637; TV from \$ 0 to \$ 17,637

**154-07-0270**; Fidelity Leasing Inc.; 99-05-653-761; Personal Property

**2005** AV from \$ 38,650 to \$ 21,013; TV from \$ 38,650 to \$ 21,013

154-07-0271; Northco Inc./Dunn Mfg.; 99-02-200-087; Personal Property

**2006** AV from \$ 4,000 to \$ 10,679; TV from \$ 4,000 to \$ 10,679

**154-07-0272**; Birch Enterprises; 99-06-700-001; Personal Property

**2005** AV from \$ 5,324 to \$ 9,414; TV from \$ 5,324 to \$ 9,414

**2006** AV from \$ 4,236 to \$ 8,112; TV from \$ 4,236 to \$ 8,112

**154-07-0273**; Keith Marshall Do. PLLC; 99-06-859-418; Personal Property

**2006** AV from \$ 0 to \$ 6,894; TV from \$ 0 to \$ 6,894

# **Monroe Township, Monroe County**

**154-07-0285**; Progressive Guidance Center PLLC; 58-12-300-513-06; Personal Property **2007** AV from \$ 3,400 to \$ 6,600; TV from \$ 3,400 to \$ 6,600

# City of Auburn Hills, Oakland County

**154-07-0281**; Goddard Coatings Company; 02-99-00-001-870; Personal Property **2007** AV from \$ 46,160 to \$ 62,360; TV from \$ 46,160 to \$ 62,360

**154-07-0283**; Riverview Lease/Loan Holding; 02-99-00-004-254; Personal Property **2007** AV from \$ 6,900 to \$ 8,190; TV from \$ 6,900 to \$ 8,190

# City of Rochester Hills, Oakland County

**154-07-0215**; Brookfield Academy; 70-99-00-263-500; Personal Property **2007** AV from \$ 42,000 to \$ 62,830; TV from \$ 42,000 to \$ 62,830

# City of Troy, Oakland County

**154-05-3368**; Matsco Companies; 88-99-00-721-850; Personal Property **2004** AV from \$ 18,860 to \$ 43,820; TV from \$ 18,860 to \$ 43,820

#### City of Three Rivers, Saint Joseph County

**154-06-2729**; Grande Pointe Power Co.; 75-051-000-201-00; Personal Property

**2004** AV from \$ 0 to \$ 6,500; TV from \$ 0 to \$ 6,500 **2005** AV from \$ 0 to \$ 6,150; TV from \$ 0 to \$ 6,150 **2006** AV from \$ 0 to \$ 5,950; TV from \$ 0 to \$ 5,950

#### Nottawa Township, Saint Joseph County

**154-07-0218**; William & Lynne Lentz; 75-012-019-005-10; Real Property

**2005** AV from \$ 17,500 to \$ 96,100; TV from \$ 17,500 to \$ 96,100 **2006** AV from \$ 97,400 to \$ 97,400; TV from \$ 96,677 to \$ 97,400

#### Nottawa Township, Saint Joseph County

**154-07-0223**; William D. & Janice J. Butcher; 75-012-028-007-00; Real Property

**2005** AV from \$ 153,900 to \$ 161,600; TV from \$ 96,927 to \$ 104,627 **2006** AV from \$ 186,200 to \$ 186,200; TV from \$ 107,825 to \$ 108,079

**154-07-0224**; Richard E. & Roberta J. Hoehner; 75-012-055-101-01; Real Property

**2005** AV from \$ 25,400 to \$ 133,700; TV from \$ 16,557 to \$ 124,757 **2006** AV from \$ 171,300 to \$ 171,300; TV from \$ 125,303 to \$ 128,873

#### Manchester Township, Washtenaw County

**154-06-3033**; Amcor Pet Packaging USA Inc.; PM-99-20-031-009; Personal Property

**2004** AV from \$2,012,700 to \$2,128,150; TV from \$2,012,700 to \$2,128,150 **2005** AV from \$2,274,700 to \$2,011,300; TV from \$2,274,700 to \$2,011,300 **2006** AV from \$3,486,400 to \$3,109,300; TV from \$3,486,400 to \$3,109,300

# **City of Dearborn Heights, Wayne County**

**154-06-2772**; Ford Motor Co.; 33-999-00-3904-000; Personal Property

**2005** AV from \$ 258,400 to \$ 278,300; TV from \$ 258,400 to \$ 278,300 **2006** AV from \$ 237,000 to \$ 251,400; TV from \$ 237,000 to \$ 251,400

**154-06-2773**; Ford Motor Co.; 33-998-01-9892-001; Personal-IFT Property

**2006** AV from \$2,668,900 to \$2,691,700; TV from \$2,668,900 to \$2,691,700

#### City of Hamtramck, Wayne County

**154-06-3192**; US Bancorp Equipment Finance; 41-999-00-0374-000; Personal Property

**2004** AV from \$ 38,500 to \$ 49,600; TV from \$ 38,500 to \$ 49,600 **2005** AV from \$ 20,300 to \$ 29,800; TV from \$ 20,300 to \$ 29,800

#### **City of River Rouge, Wayne County**

**154-06-3196**; Marathon Ashland Petroleum; 50-999-00-0548-000; Personal Property

**2004** AV from \$ 1,800 to \$ 72,600; TV from \$ 1,800 to \$ 72,600 **2005** AV from \$ 1,800 to \$ 69,300; TV from \$ 1,800 to \$ 69,300

#### City of Riverview, Wayne County

**154-06-3197**; Marathon Ashland Petroleum; 51-999-00-0544-000; Personal Property

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2004 AV from $ 4,100 to $ 165,100; TV from $ 4,100 to $ 165,100

2005 AV from $ 4,100 to $ 157,600; TV from $ 4,100 to $ 157,600

2006 AV from $ 4,100 to $ 185,800; TV from $ 4,100 to $ 185,800
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#### **City of Wayne, Wayne County**

**154-06-3199**; Doreen Joyce Stokey-Fielding; 82-55-999-00-4649-006; Personal Property

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2005 AV from $ 0 to $ 1,549; TV from $ 0 to $ 1,549
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# **City of Wyandotte, Wayne County**

**154-06-3203**; Marathon Ashland Petroleum; 57-999-00-1628-000; Personal Property

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2004 AV from $ 6,547 to $ 202,700; TV from $ 6,547 to $ 202,700

2005 AV from $ 6,697 to $ 193,500; TV from $ 6,697 to $ 193,500

2006 AV from $ 6,918 to $ 228,000; TV from $ 6,918 to $ 228,000
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# **Canton Township, Wayne County**

**154-06-3183**; Pinkney & Greenbaum PC; 71-999-99-1430-000; Personal Property

**2004** AV from \$ 111,790 to \$ 117,100; TV from \$ 111,790 to \$ 117,100